

DEPARTMENT OF COMMERCE

SEMESTER I

Financial accounting – I

Objective:

- To enable the students to understand the system of preparing financial statement of sole trading concern and to create an awareness in the students about financial reporting standards.

Outcome:

the students will be able to prepare and analyse financial statements of sole trading concerns

Management principles and applications

Objective:

- To enable the students to understand the various functions of management □ various types of organizations and to create an awareness in the students about application of management principles in business organizations.

Outcomes:

- The students will be able to understand and identify the different theories of organization, which are relevant in the present context.
- Compare and chose the different types of motivation factors and leadership styles.

Principles of marketing

Objective:

- To enable students to understand the basic concepts and principles of marketing

Outcome:

- Students will be able to learn the application of principles of marketing by business firms

SEMESTER II

Financial accounting – II

Objective:

To enable the students to understand the maintaining of accounts for various types of business firms including non- profit organizations.

Outcome:

The students will be able to prepare the final accounts of business firms and npo and they will be able to account for loss of stock.

Company law

Objective:

- To enable the students to understand the types of companies incorporated in india and the promoters involved in forming a company and company administration till its liquidation.

Outcomes:

- The students will understand the frame work of companies act of 2013.
- Identify the stages of formation and documents involved in the formation of a company.
- Role of managerial personnel and procedure of conducting company meetings

Law and practice of banking

Objective: to enable students to acquire specialized knowledge of law and practice relating to banking.

Outcome:

Students will understand the conceptual frame work of banking, classification of banking, banker and customer relationship and e-banking services.

Retail management(across the faculty)

Objective:

- To enable students to understand how the retail business functions and highlight the scope of retail business in India and across the world

Outcome:

- Students will be able to acquire skills required for managing retail business and start their own retail business in the future

SEMESTER III: CORPORATE ACCOUNTING –I

COURSE OUTCOMES

- Students are able to determine the requirement of financial statements as per Companies Act2013.
- Aware of concepts of financial statements.
- Students are able to know how the liquidation of the companies carried out.
- Able to get complete knowledge about accounting for redemption of preference sharesand debentures.
- Students are able to get practical knowledge of profit and loss account and balancesheet.

SEMESTER III: INCOME TAX - I

COURSE OUTCOMES

- Students learned about Indian tax structure, slab rate, calculation of tax liability, exemptionsetc.
- They are able to determine residential status and incidence of tax
- They learned about salary and its contents
- They are able to calculate taxable income from salary and retirement benefits such as leaveencashment, gratuity, commutation of pension etc.
- They understood the basis of charge of income from house property and they are able tocalculate taxable income form house property.
- They are able to calculate professional gain or loss and business income

III SEMESTER DISASTER MANAGEMENT

COURSE OUTCOMES

- Students can identify the causes for disaster, vulnerability, differential impacts.
- Students are able to know strategies for prevention and disaster risk reduction.
- Students are aware of differential impacts, climate change adaptation.
- Students able to gain basic knowledge of different components of disaster risk management.

SEMESTER III: COMPANY LAW AND SECRETERIAL PRACTICE

COURSE OUTCOMES

- Understand the formation of the company and its incorporation.
- Acquire knowledge on basic documents in a company formation and various methods of rising of capital.
- Able to know the provisions of Companies Act relating to meetings, resolutions and Company Management
- Students are aware of statutory duties, power and responsibilities of director, secretary and other officers.
- Learn about Scope of secretarial audit, secretarial standards.

SEMESTER IV: CORPORATE ACCOUNTING II

COURSE OUTCOMES

- Students are able to determine the requirement of holding company accounts and are able to draft the consolidated balance sheet.
- Aware of concepts of insurance companies.
- Students are able to know how the inflation accounting can be drafted.
- Able to get complete knowledge about accounting for human resource management.
- Students are able to get practical knowledge of social responsibility accounting.

SEMESTER IV: INCOME TAX – II

COURSE OUTCOMES

- Students are able to answer about the basics of income tax.
- They are able to determine admissible and inadmissible expenses, business incomes, non business income, exempted income and they are able to calculate taxable income from company and partnership firm.
- They are able to determine admissible and inadmissible expenses and income.

- Students are able to classify different capital assets and capable of calculate taxablecapital gain.
- Gained the knowledge about determination of taxable income from other sources
- They are able to charge the deduction u/s 80C-80U for gross total income.
- Gained the knowledge about determination of taxable income of individual assesses.

SEMESTER IV: QUANTITATIVE TECHNIQUES

COURSE OUTCOMES

- Students know the concept of indices and logarithms.
- Students will be confident about arithmetic and geometric progressions.
- They gain practical knowledge how to calculate probability & theoretical distribution.
- They have the knowledge on metrics and determinants and its uses
- They are confident in solving practical problems on ratios.

SEMESTER IV: PRINCIPLE AND PRACTICE OF GENERAL INSURANCE

COURSE OUTCOMES

- Students are able to know the growth of general insurance.
- Aware of concepts of settlement of claims of insurer's.
- Students are able to know the management of general insurance companies.
- Able to get complete knowledge about regulatory framework of general insurance inIndia.
- Students are able to get loss of profit insurance policies.

SEMESTER V: ENTREPRENEURSHIP DEVELOPMENT

COURSE OUTCOMES

- Able to familiarize and understand basics of Entrepreneurship
- Able to the concept of Entrepreneurship Development
- Able to understand the function of the entrepreneur in the successful, commercial application of innovations
- Able to identify personal attributes that enable best use of entrepreneurial opportunities
- Able to explore entrepreneurial leadership and management style.

SEMESTER V: FINANCIAL MANAGEMENT-I

COURSE OUTCOMES

- Define the fundamental concepts of FM.
- Students acquired practical skills on capital budgeting
- Describe factors influencing dividend policies
- Analyze the capital structure and appraise its influence on risk and growth.
- Differentiate and apply various method and techniques to analyze investment decision.
- Explain the concept of leverage and benefits and cost associated with debt financing.
- Define and identify the concepts of cost of capital

SEMESTER V: ADVANCED COST AND MANAGEMENT ACCOUNTING-I

COURSE OUTCOMES

- Able to prepare learners to understand the Scope of Cost Accounting in any business activity.
- Able to learn the Cost Accounting treatment in relation to Material Cost Accounting, employee cost and overheads.
- Able to enable students to learn application of different methods of costing in Manufacturing and Service industries.
- Able to enable the learners to understand, develop and apply the techniques of costing in the decision making in the corporate world.
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SEMESTER V: QUANTITATIVE DECISIONS TOOLS

COURSE OUTCOMES

- Able to train students in quantitative analysis of data
- Able to formulate an optimization problem
- Able to develop the skill in statistical tools like correlation and regression to find the relationship between variables

SEMESTER V: IFRS (IND -AS)

COURSE OUTCOMES

- Able to familiarize and understand the International Financial Reporting Standards
- Able to analysis and interpretation of all the International Accounting Standards.
- Able to prepare the income statements and balance sheet ,business plans, studies and other consulting services deliverables in the areas of organization, management, finance, marketing

SEMESTER V: INDIRECT TAX –I

COURSE OUTCOMES

- To make the students understand the basic concepts, definitions and terms related to direct taxation.
- Students are aware of different forms of business organizations
- To help the students understand the computation of income and tax for a partnership firm.
Students to understand the Concept of GST from Basic to advance
- Students are aware of GST rates and different Slab rates of GST with examples.

SEMESTER VI: BUSINESS LAWS

COURSE OUTCOMES

- Students can able to demonstrate and understanding of the legal environment of business
- Students able to apply basic legal knowledge to business transactions
- Able to understand demonstrate recognition of the requirements of the contract agreements
- Able to identify contract remedies
- Able to demonstrate understanding of legality statue of frauds in contract

SEMESTER VI: CORPORATE TAX PLANNING

COURSE OUTCOMES

- Able to understand different types of income and their taxability and expenses and their Deductibility
- Students able to acquire knowledge on fundamentals of tax planning and tax Management
- Students able to understand Tax Planning and Managerial Decisions
- Able to discover strategy to reduce the tax liability within the law

SEMESTER VI: PRINCIPLES AND PRACTICE OF AUDITING

COURSE OUTCOMES

- Students are able to get practical knowledge about types of audit conducted In Organization
- Students learn about audit firm, and how audit procedures are done in the organization
- Students investigate reports public limited company to know the process of auditing with the help of auditor.
- Students are aware of the vouching and its importance.
- Students have knowledge about internal audit and external audit.
- To learn about power and position of auditors in organization.

SEMESTER VI: FINANCIAL MANAGEMENT-II

COURSE OUTCOMES

- Able to evaluate the need for strategic financial management.
- Students would discuss and describe the functioning of budgeting techniques.
- Able to understand the credit policy and variables-credit evaluations.
- Able to integrate the concept and apply the financial concepts to calculate ratios and do the capital budgeting.
- To help the students to develop cognizance of the importance of Financial Management in corporate valuation.

SEMESTER VI: ADVANCED COST AND MANAGEMENT ACCOUNTING-II

COURSE OUTCOMES

- Students able to distinguish management from financial accounting.
- Students able to calculate various accounting ratios, reports and relevant data.
- Able to prepare master budget and demonstrate an understanding of the relationship between the components.
- Able to prepare cash flow and fund flow statements this helps in planning for immediate and long-term finance

SEMESTER VI: INDIRECT TAX –II

COURSE OUTCOMES

- Students would explain the various terms related to goods and service tax.
- Students would discuss the contents and format for various documents like tax invoice, bill of supply, debit note, credit note etc..
- Students would compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit.
- Students would be analyzed whether a person is required to obtain registration under GST law.